

During WWII, the Post was active in promoting a flag program and displaying flags throughout the community. Members showed their continuing patriotism by serving as Auxiliary Police, Boy Scout leaders and organizing the Rocky River High School Cadet Drill Corps. Following the war, activities were held in conjunction with other veterans organizations to benefit the Marine Hospital. In addition, recreational activities such as legion baseball and bowling teams were coordinated for veterans.

Currently the Post has 300 members and continues to grow and attract new members through its active participation in community projects. Post 451 has always placed greater emphasis on community service, especially in the areas of youth and veterans. The group currently works with local school systems on flag education, the Americanism test, and the Legion Oratorical Contest. In addition, the post sponsors high school students to attend Boys State in Columbus, Ohio, where they learn about government.

The organization supports the academic achievement of local students and is in its 5th year of sponsoring a \$10,000 scholarship program for Rocky River High School, awarding the top 100 students with a \$100 scholarship. The Legion is also active in the Gifts for Yanks program, which provides Christmas gifts to patients in veterans hospitals.

Mr. Speaker, I salute the members of the Rocky River Post No. 451 for bravely serving their country and continuing to serve their community.

#### HONORING SIGURD OLSON

#### HON. BRUCE F. VENTO

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, September 8, 1999*

Mr. VENTO. Mr. Speaker, as we celebrate the 35th anniversary of the Wilderness Act today, I think it is equally fitting to honor the centennial birth of Sigurd Olson—one of America's true modern conservationists and a man who called Minnesota his home.

Sig's long list of outstanding accomplishments include advising former Senator Humphrey and Wilderness Society Executive Director Howard Zahniser on the introduction of the first Wilderness Bill in 1956, serving on the Department of Interior's Advisory Board on National Parks, Historical Sites, Buildings and Monuments, and receiving national acclaim as writer and environmentalist. In addition, he received numerous awards and honors from the Wilderness Society, the Sierra Club, and the Izaak Walton League. Although he became involved in many conservation issues nationally, his true love lay in the Boundary Waters Canoe Area Wilderness (BWCA), and his tireless efforts to protect its natural beauty and true wilderness character. It was through his efforts to halt the use of float planes and secure appropriations for the Forest Service to purchase resorts and in-holdings within the BWCA that brought him to the forefront of a burgeoning national conservation scene in 1947.

Sig was a true environmentalist and realized the importance that wild areas hold for all of

us, both physically and spiritually. His ideals and attitudes are increasingly becoming a rare quality in the political world. Although there are those of us who strive to adhere to these ideals, it takes a majority in Congress to implement them. It is time that we set aside this political partisanship and listen to those who elected us—the American people, 88% of which feel that many of our country's special places may be lost forever unless they are protected.

Congress must revive the tradition of protecting America's wild places. We need to look back at forgotten ideals and move forward with an agenda that will protect increasingly fragmented wildlands. In the end, no one more eloquently pleaded a case for wilderness preservation than Sig when he spoke before the citizens of Ely, Minnesota who sought to motorize the BWCA. Sig said, "Some places should be preserved from development or exploitation for they satisfy a human need for solace, belonging, and perspective. In the end we turn to nature in a frenzied chaotic world, there to find silence—oneness—wholeness—spiritual release." It is time we work together and make his wilderness vision a reality.

GENENTECH, INC.—SETTING THE  
EXAMPLE AS ONE OF AMERICA'S  
BEST COMPANIES FOR WORKING  
MOTHERS

#### HON. TOM LANTOS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, September 8, 1999*

Mr. LANTOS. Mr. Speaker, Genentech, Inc. of South San Francisco, California, is known around the world for its leadership in the field of biotechnology. Throughout the past two decades this innovative company has shattered barrier after barrier, using revolutionary science to develop and manufacture biotech products that have saved an untold number of lives. Genentech created the first pharmaceutical based on DNA technology (recombinant human insulin) and was the first company to bring a bioengineered medicine from research to the market (a recombinant human growth hormone). Its medicines have provided immense benefits to individuals suffering from breast cancer, non-Hodgkins lymphoma, cystic fibrosis, and a wide range of other diseases. With this record of groundbreaking success, Genentech has richly earned its international reputation for excellence.

The twenty-first century character of this outstanding company, however, extends well beyond its innovative products. Genentech's biotechnology leadership is mirrored in its devotion to corporate citizenship and to the welfare of its employees. Recognition of this commitment is found in the October 1999 issue of Working Mother magazine, which named Genentech one of the "100 Best Companies for Working Mothers." This is the ninth time Genentech has made this impressive list.

Chairman and Chief Executive Officer, Arthur D. Levinson, Ph.D., clearly expresses the corporate philosophy which resulted in Working Mother's commendation: "At Genentech, we believe that creating a work environment

that is responsive to our employees' needs is one of our most important priorities." This creed is epitomized by the company's Second Generation program, one of America's largest corporate-sponsored, on-site child care facilities. Operated by Bright Horizons Family Solutions and accredited by the National Association for the Education of Young Children, Second Generation attends to the needs of Genentech employees' sons and daughters with dedication and warmth. It provides hundreds of youthful participants (aged 6 weeks to 6 years of age) with quality care, developmental activities, play curriculum, daily activity reports and parental support.

Mr. Speaker, Second Generation's forward-thinking approach is only one of the benefits for which Working Mother cited Genentech. The company offers important family-friendly benefits such as paid maternity leave for new moms, paid sabbaticals, and an employee concierge service. Genentech's willingness to invest in the well-being of its employees is truly extraordinary, and I am proud to have such a fine corporation in my congressional district.

Genentech's corporate citizenship betters the lives of Peninsula communities and our country as well as its employees in many ways, in addition to its efforts to help working moms. Under Dr. Levinson's guidance, this fine company has repeatedly demonstrated that innovative growth and compassionate concern for employees can flourish together. Genentech has established uninsured patients' programs to enable underprivileged Americans to obtain every one of its marketed products, supplying more than \$200 million worth of medications since the program was created. To help our nation's youth better understand the latest scientific advances, Genentech developed the Access Excellence web site to aid biology teachers and their students.

Mr. Speaker, I ask my colleagues to join me in commending Genentech, Inc., on its outstanding benefits for working mothers and for its exceptional record of service to its community.

#### LIBERTY DAY

#### HON. THOMAS G. TANCREDO

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, September 8, 1999*

Mr. TANCREDO. Mr. Speaker, I rise to call to the House's attention an event—actually, a celebration—which is expanding across the country. The celebration is Liberty Day, which honors the Declaration of Independence and the U.S. Constitution. Liberty Day was begun by the Colorado Lions and now represents a collaborative project among service clubs. It is totally nonpartisan and supported by all political parties in my state, has been unanimously endorsed by the state legislature, teachers, the state board of education and many others. Booklets containing copies of the Constitution and the Declaration of Independence are printed with private donations, and are distributed to school kids by elected officials who visit classes and speak about the importance of the founding documents.

Earlier this year, I visited West Middle School in Greenwood Village, Colorado to mark Liberty Day in Colorado. Liberty Day Colorado is officially celebrated on March 16th, the birthday of James Madison. I believe that every student in America should take at least one day to study these documents, learning how these documents give us such remarkable rights and responsibilities as citizens.

I would like to submit the following six proclamations into the RECORD. They were issued by Governor Bill Owens of Colorado; Governor Jim Geringer of Wyoming; Governor Gray Davis of California; the Colorado State Legislature; the Colorado State Board of Education; and the Colorado Federation of Teachers.

I believe that our founding documents are essential to understanding what it means to be an American. The ideas embodied in these historical documents, so unprecedented at the time of the Founders, continue to make our country unique in the world today.

I urge members to take advantage of the opportunity to start Liberty Day in their state. For information, please contact Andy McKean at the Liberty Day Colorado Information Clearinghouse at 3600 E. 48th Avenue, Denver, Colorado 80216; (phone) 303-333-3434; (fax) 303-339-1011; or (e-mail) LibertyDay@aol.com.

#### COLORADO HONORARY PROCLAMATION

Whereas, we as Americans enjoy our liberties through the documents that our founding fathers created, those being known as the Declaration of Independence and the U.S. Constitution with its Bill of Rights; and

Whereas, James Madison wrote the Virginia Plan, the model and the basis of discussion for the forming of a new constitution, in the constitutional convention of 1787, which new constitution established our new form of government, replacing the Articles of Confederation; and

Whereas, James Madison wrote many of the newspaper articles which outlined the reasons that the states should endorse the new constitution. These articles became known as the Federalist Papers. James Madison served in the U.S. House of Representatives from 1789 until 1797 during which time he introduced into Congress the Bill of Rights; and

Whereas, James Madison was President of the United States from 1809 until 1817; and Tuesday, March 16, 1999 is the 243rd anniversary of the birth of James Madison;

Now Therefore, I, Bill Owens, Governor of the State of Colorado, do hereby proclaim March 16, 1999, as Liberty Day in the State of Colorado.

Given under my hand and the Executive Seal of the State of Colorado, this sixteenth day of February, 1999—Bill Owens, Governor.

#### WYOMING GOVERNOR'S PROCLAMATION

We, as Americans, enjoy our liberties which are preserved by the documents that our founding fathers created, namely the Declaration of Independence and the United States Constitution with its Bill of Rights.

James Madison was a contributing author of the Virginia Plan, the model and the basis of discussion for the forming of a new constitution, in the Constitutional Convention of 1787. The new constitution established our new form of government, replacing the Articles of Confederation.

James Madison kept written records of the Debates in the Federal Convention of 1787,

which \* \* \* and compromises finally produced the Constitution of the United States.

Such records were not made public until the last signer died, who was James Madison. His wife, Dolly Madison, sold the records to the United States government, and they were published around 1840.

These articles became known as the Federalist Papers, and were co-written with Alexander Hamilton and John Jay and still stand as some of the best arguments for our form of government, a representative republic.

James Madison served in the United States House of Representatives from 1789 until 1797, during which time he introduced into Congress the Bill of Rights, which was ratified by the States in 1791.

James Madison was Secretary of State from 1801 until 1809, and President of the United States from 1809 until 1817.

For these significant reasons, I, Jim Geringer, Governor of the State of Wyoming, do hereby honor and proclaim Tuesday, March 16, 1999, as "Liberty Day" in Wyoming and that the month of March, 1999 be proclaimed Liberty Month in Wyoming in celebration and recognition of the 249th anniversary of the birth of James Madison.

In witness whereof, I have hereunto set my hand and caused the Great Seal of the State of Wyoming to be affirmed this 24th day of February, 1999.

#### CALIFORNIA GOVERNOR'S PROCLAMATION

Whereas, we as Americans enjoy our liberties through the documents that our founding fathers created, those being known as the Declaration of Independence and the United States Constitution with its Bill of Rights; and

Whereas, James Madison had considerable influence in the creating of the United States Constitution, in that he wrote the Virginia Plan, which served as the model and basis for discussion for the forming of that new constitution which has so preserved our liberties in this country; and

Whereas, James Madison wrote many of the articles (which became known as the "Federal Papers") that persuaded the inhabitants of this new country to endorse and accept the United States Constitution; and

Whereas, James Madison served in the first House of Representatives under the new government (from 1789 to 1797), during which time he introduced the Bill of Rights into Congress, for the full protection and preservation of our liberties; and

Whereas, James Madison was President of the United States from 1809 until 1817; and March 16, 2000 is the 249th anniversary of the birth of James Madison;

Now therefore, I, Gray Davis, Governor of the State of California, do hereby proclaim March 16, 2000 as Liberty Day, in the State of California.

#### SENATE JOINT RESOLUTION 99-016 CONCERNING THE RECOGNITION OF LIBERTY DAY AND LIBERTY MONTH IN COLORADO

Whereas, We as Americans enjoy our liberties as a result of the documents that our founding fathers created, those documents being the Declaration of Independence and the United States Constitution with its Bill of Rights; and

Whereas, James Madison was a contributing author of the Virginia Plan, the model and the basis of discussion for the forming of a new constitution in the constitutional convention of 1787, which new constitution established our new form of government, replacing the Articles of Confederation; and

Whereas, James Madison kept written records of the Debates in the Federal Convention of 1787, which debates and compromises finally produced the Constitution of the United States; and

Whereas, Such records were not made public until the last signer died, who was James Madison, and his wife, Dolley Madison, sold the records to the United States government, and they were published around 1840, and

Whereas, James Madison wrote many of the newspaper articles which outlined the reasons that the states should endorse the new constitution; and

Whereas, These articles became known as the Federalist Papers, and were co-written with Alexander Hamilton and John Jay and still stand as some of the best arguments for our form of government, a representative republic; and

Whereas, James Madison served in the United States House of Representatives from 1789 until 1797, during which time he introduced into Congress the Bill of Rights, which was ratified by the states in 1791; and

Whereas, James Madison was Secretary of State from 1801 until 1809, and president of the United States from 1809 until 1817; and

Whereas, Tuesday, March 16, 1999, is the 248th anniversary of the birth of James Madison; now, therefore,

*Be It Resolved by the Senate of the Sixty-second General Assembly of the State of Colorado, the House of Representatives concurring herein:*

That, Tuesday, March 16, 1999, be proclaimed Liberty Day Colorado and that the month of March 1999 be proclaimed Liberty Month Colorado.

#### COLORADO STATE BOARD OF EDUCATION RESOLUTION TO SUPPORT LIBERTY DAY AND LIBERTY MONTH IN COLORADO

Whereas, We as Americans enjoy our liberties through the documents that our founding fathers created, those being known as the Declaration of Independence and the United States Constitution with its Bill of Rights; and

Whereas, James Madison was a contributing author of the Virginia Plan, the model and the basis of discussion for the forming of a new constitution, in the constitutional convention of 1787, which new constitution established our new form of government replacing the Articles of Confederation; and

Whereas, James Madison kept written records of the Debates in the Federal Convention of 1787, which debates and compromises finally produced the Constitution of the United States; and

Whereas, Such records were not made public until the last signer died, who was James Madison, and his wife, Dolly Madison, sold the records of the United States government, and they were published around 1840; and

Whereas, James Madison wrote many of the newspaper articles which outlined the reasons that the states should endorse the new constitution; and

Whereas, These articles became known as the Federalist Papers, and were co-written with Alexander Hamilton and John Jay and still stand as some of the best arguments for our form of government, a representative republic; and

Whereas, James Madison served in the United States House of Representatives from 1789 until 1797, during which time he introduced into Congress the Bill of Rights, which was ratified by the states in 1791; and

Whereas, James Madison was Secretary of State from 1801 until 1809, and president of the United States from 1809 until 1817; and

Whereas, Tuesday, March 16, 1999 is the 248th anniversary of the birth of James Madison;

Be it *Resolved*, That the Colorado State Board of Education proclaim Tuesday, March 16, 1999 Liberty Day Colorado, and that month of March 1999 be proclaimed Liberty Month Colorado.

COLORADO FEDERATION OF TEACHERS, SCHOOL, HEALTH, AND PUBLIC EMPLOYEES EXECUTIVE BOARD RESOLUTION REGARDING LIBERTY DAY COLORADO, MARCH 16, 1999

Whereas the members of the Executive Board of the Colorado Federation of Teachers, School, Health and Public Employees supports all efforts to provide or supplement meaningful education experiences for students in the area of our democratic republic, its structure, function, and history, and

Whereas, Liberty Day Colorado is a state-wide, non-partisan celebration of the Declaration of Independence and the Constitution of the United States of America conducted on the 16th of March, James Madison's birthday, each year, and

Whereas, Colorado students across the state benefit from Liberty Day Colorado through direct instruction and interaction with guest speakers;

Therefore, be it *Resolved*, That the Executive Board of the Colorado Federation of Teachers, School, Health and Public Employees unanimously voices its support for Liberty Day Colorado to be celebrated on Tuesday, March 16, 1999, and

Be it further *Resolved*, That this celebration be made known to our members and their participation encouraged.

## PHASING OUT THE DEATH TAX

### HON. JENNIFER DUNN

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 8, 1999

Ms. DUNN. Mr. Speaker, one of the most important objectives of this Congress is the elimination of the federal estate tax, or death tax.

It is unfair to tax people because the head of a family dies and leaves a family business or other asset to his or her children. We should reward savings, investment, and hard work. We must be fair in our tax system.

Throughout my tenure in Congress, I have focused on phasing out the onerous death tax. Despite the efforts of individuals working a lifetime in building a business, the federal government can take more than half of these savings upon the death of the owner.

The publication "Investor's Business Daily" (August 19, 1999) ran an excellent article entitled "Time to Chop Down the Death Tax?" I commend it to the attention of my colleagues as it outlines the problems the federal estate tax causes.

#### TIME TO CHOP DOWN THE DEATH TAX?

IT LEAVES MANY HEIRS HANGING WITH SUDDEN DEBT

(By Peter Clearly)

Chester Thigpen's wealth is in his land. Thigpen, an 87-year-old grandson of slaves, has spent his entire life building an 850-acre tree farm in Montrose, Miss. He'd like to leave the farm to his family.

There's one problem: Thigpen's farm would be assessed at a value much higher than the

\$650,000 exemption allowed by the federal estate tax. When he dies, his family will face a hefty tax bill.

That's why they're unhappy with President Clinton's threat to veto the tax-cut plan passed by Congress. The GOP-backed plan would phase out the estate tax, also known as the death tax, over the next 10 years.

If Clinton vetoes the bill, Thigpen's heirs say they won't have enough cash to pay the tax. They aren't sure what they'll do.

Critics of the estate tax cite cases like the Thigpens' to argue that the estate tax has little value. It accounts for only 1% of federal revenue. And it causes heartache for lots of folks like Chester Thigpen.

They've spent their lives building a legacy for their families, only to face the prospect that the Internal Revenue Service will force their dreams to die with them.

The estate tax does have its fans. Some vocal backers, like the lobbying group Citizens for Tax Justice, say the Thigpen family's story isn't typical—only one of 20 farmers leave a taxable estate. Nonfarm family businesses are only a small part of the people and businesses subject to the tax.

Citizens for Tax Justice also notes that only the wealthiest 1.4% of Americans pay the estate tax. The tax's progressive nature is reason enough to keep it.

Gary Robbins, an economist with the Institute for Policy Innovation, counters that even if you take CTJ's figures at face value, the death tax is discriminatory.

"Only about 1% of Americans are subject to the death tax, but according to CTJ's numbers, you are twice as likely (as that) to be forced to pay the tax if you are a farmer and three times as likely if you own a small business," Robbins said.

Robbins also notes that farmers and small-business owners are usually asset rich and cash poor. That makes the death tax a tougher burden on those who must pay it.

For many, he argues, the only way to settle the estate tax obligation to the IRS is to sell off assets or land—parts of the businesses that are critical to keep those family operations viable.

A law that forces people to sell their farms and businesses when a family member dies: How did we get to this point?

In the early 1900s, politicians became concerned about the growing concentration of money in a few families. Lawmakers called for a "progressive tax" on rich families to prevent them from passing down their wealth from one generation to the next.

In 1916, the estate tax was enacted; it was meant to fund national emergencies. Then in 1924, Congress passed the first gift tax, after people started giving away their estates so their heirs could avoid paying the estate tax.

From 1932 to 1941, as part of the New Deal, estate tax rates were raised to help pay for the new spending programs. At that time, estate taxes reached records, accounting for as much as 9.7% of federal tax revenue.

Here's how the estate tax is now assessed: Estates valued up to \$10 million pay taxes on a graduated scale: rates range from 37% to 55%. The first \$650,000 is exempt—and not indexed for inflation.

Estates valued between \$10 million and \$21 million are taxed at a 55% rate, plus a 5% surcharge. As the value of an estate approaches \$21 million, the surcharge effectively phases out the \$650,000 exemption.

Estates valued at more than \$21 million face a tax rate of 55% with no exemption.

The 60 Plus Association, a lobbying group whose rallying cry is "dying should not be a taxable event," says the estate tax is an ineffective way to raise money.

"Federal revenue raised from death taxes as a percentage of total revenue has been on a steady decline since 1940," said Jim Martin, president of 60 Plus.

"The death tax now brings in about 1% of total federal revenue, and it costs the government 65 cents for every dollar raised for enforcement and compliance costs," he said.

"Taxes are a necessary evil, but a tax should have some sort of socially redeeming value," Martin added. "The death tax just sets up an industry of lawyers, accountants and insurance brokers to help people protect their after-tax assets."

Some lawyers counter that the estate tax is really voluntary. It's paid by people who can't afford legal or accounting services or who don't realize the IRS will consider them rich at the time they inherit estates.

"That's just what the American people want to hear—hire more lawyers so you can keep out of trouble," said Rep. Jennifer Dunn, R-Wash., one of the estate tax's most forceful opponents.

"The cost of compliance is extraordinarily high for the death tax," Dunn said. "For the amount of money that is raised by the Federal Government, an equal amount is spent on hiring CPAs, lawyers and so forth. . . . This is money that should be spent much more wisely, and would be, if families did not have to spend so much money on compliance."

House Majority Leader Dick Armey, R-Texas, agrees.

"I've seen time and time again sons and daughters whose grief has been ameliorated by the thought of keeping their parents' legacy alive," he said. "And when that family is forced to sell off Mom and Dad's business that they spent their entire life building to meet the needs of the tax man, you can hardly call that voluntary or just."

GOP pollster Kellyanne Fitzpatrick says most people think the estate tax is unfair—even though it hits mainly people the IRS considers wealthy.

In a poll she did for 60 Plus, 77% considered the tax unfair. The tax was unpopular among many groups. For example, 86% of women age 18 to 34 who don't have kids said the tax is unfair; so did 84% of 55- to 64-year olds, 82% of Protestants and 82% of Republican women.

"You don't have to be directly affected by (the tax's) unfairness or unjustness to oppose it," Fitzpatrick added.

Getting rid of the estate tax could have an unintended consequence: protecting the environment.

Dunn says some environmental groups are warming to the notion of repealing the estate tax.

Those who oppose suburban sprawl complain that many family farmers who have to pay estate taxes must sell at least part of their land, often to developers who may not be as friendly to the environment.

That brings us back to tree farmer Chester Thigpen. He has spent more than 55 years building his family business. He has won a number of awards for his sound environmental stewardship.

In 1995, Thigpen was named Mississippi Tree Farmer of the Year. The next year, he was National Tree Farmer of the Year. He received that award for his exceptional management practices, including reforestation, taking care of his timberland and maintaining wildlife habitat.

In addition, in 1998 the National Arbor Day Foundation gave Thigpen its Good Steward award.

"He (Thigpen) is commended for a lifetime of agricultural and forestry work, as exemplified in his conversion of 850 depleted acres